

Gifts In-Kind Donation Policy

Purpose:

To evaluate gifts donated to Hawai‘i Community College **prior to receipt** in order to assess whether the College can support any future costs associated with the gift. This policy also sets a process to formally track donations and work with the University of Hawai‘i Foundation (UH Foundation) to appropriately recognize the donor’s gift.

Division Chairs, Directors, Deans and Administrators need to be made aware of gifts to the College in order to ensure proper approval as required. This policy applies to all Hawai‘i Community College programs and units.

Definitions:

- A. **Gifts-in-Kind:** These are non-cash donations of items such as materials, supplies, software, hardware, books, appliances, equipment, tools, machinery, vehicles, or other tangible assets.
- B. **Donor:** An individual offering gifts-in-kind that are potentially tax deductible.

Policy:

A. **Gifts valued \$250 and over:**

1. Advise the donor that **you must obtain prior approval** before accepting the gift.
 - i. Ask the donor if he/she intends to use the value of the gift as a tax deduction. If so, advise the donor that the IRS requires submittal of Form #8283 which can be obtained at the [IRS Forms and Publications website](#).
 - ii. If the gift is purported to be valued at \$5000 or more, the donor must obtain a certified appraisal of the gift(s). The appraiser shall also sign Form #8283 along with the donor. The certified appraisal and the original IRS Form #8283 shall be submitted to the UH Foundation.
 - iii. UH Foundation will return the original IRS Form #8283 to the donor for tax filing purposes.

2. Complete the Gift-in-Kind request form. Obtain appropriate signatures and forward to the Vice Chancellor for Administrative Services (VCAS).
3. When the gift is approved for receipt, the VCAS will send the original Gift- in-Kind form to the UH Foundation and a copy back to you.
4. A UH Foundation representative will issue a UH Foundation Transmittal form to you for signature.
5. Remember that it is the responsibility of the donor to forward the IRS Form #8283 to the UH Foundation if a tax deduction is requested, and for gifts valued at \$5,000 or more, a certified appraisal of the gift is mandatory and the appraisal value must be the same value as on the IRS Form #8283.

B. Gifts valued under \$250:

1. The College requires notification of donations under \$250 which must be communicated via the required form with appropriate signatures.
2. Forward copies of the signed form as designated on the form and the original to the Vice Chancellor for Administrative Services.
3. Note: UH Foundation does not record gifts in kind valued at less than \$250.

C. Responsibilities: The Vice Chancellor of Administrative Services or designated representative(s) will be responsible for providing the final determination on the potential future costs associated with the gifts and shall provide for general oversight over the implementation of this policy.

Campus Approvals

College Council approval date: 01/15/21



Rachel Solemsaas, Ed.D
Chancellor

Sep 12, 2022

Date



GIFT-IN-KIND REQUEST FORM

Date Request Submitted: _____

For gifts valued at \$250 and over:

If approved, submit with Transmittal Form for Non-Cash Gifts, Certified Appraisal, and IRS Form #8383 to University of Hawai'i Foundation.

Note: Vehicles require the Vehicle Acquisition Form.

If the donor desires to take a tax deduction for the gift and the gift is worth \$5000 or more, the donor must obtain and submit a certified appraisal of the gift and fill out IRS Form #8283, "Noncash Charitable Contributions," which can be obtained at: <http://www.irs.gov/app/picklist/list/formsInstructions.html>. Please contact the VCAS Office at 808-934-2507 for information.

Donor:	Recipient: (Division/Program/Unit)
Address:	Recipient Rep(s): (Faculty/Staff responsible for item)
Contact Rep: (if different than above)	Lead Recipient Phone #:
Contact Phone #:	Location for Gift: (Campus/Building/Room/Area)

Description of Gift: (Please provide Make/Model/Serial #/etc.)	Cost to move gift from current location to Hawaii CC: (Please attach copy of current quote and state amount herein)
Purpose/Use of Gift:	Cost of annual premium to insure: (If available, provide vendor name with back up)
Stipulations regarding gift:	Cost of annual maintenance/and or agreement: (If available, provide vendor name with back up)
Estimated Market Value of Gift: (Provide certified appraisal if gift is worth \$5000 or more)	Does gift require special arrangements? (Power amperage) (Lighting) (Food) (Veterinarian) (Other)

Dean/Director of Program/Unit:	_____	_____	_____
	Print Name	Signature	Date
Vice Chancellor over program/unit:	_____	_____	_____
	Print Name	Signature	Date
VC Administrative Services:	_____	_____	_____
	Print Name	Signature	Date

Copy to: **Dean/Director** **VC/C over unit** **VC Admin Services** Original to: **UH Foundation**

Additional Comments:






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Final Audit Report

2022-09-13

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